

By: Rodriguez

H.J.R. No. 91

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the governing
2 body of a political subdivision that adopts an exemption from ad
3 valorem taxation of a percentage of the market value of an
4 individual's residence homestead to set the minimum dollar amount
5 of the exemption to which an individual is entitled in a tax year.

6 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

7 SECTION 1. Section 1-b(e), Article VIII, Texas
8 Constitution, is amended to read as follows:

9 (e) The governing body of a political subdivision[~~, other~~
10 ~~than a county education district,~~] may exempt from ad valorem
11 taxation a percentage of the market value of the residence
12 homestead of a married or unmarried adult, including one living
13 alone. [~~In the manner provided by law, the voters of a county~~
14 ~~education district at an election held for that purpose may exempt~~
15 ~~from ad valorem taxation a percentage of the market value of the~~
16 ~~residence homestead of a married or unmarried adult, including one~~
17 ~~living alone.] The percentage may not exceed twenty
18 percent. However, the amount of an exemption authorized pursuant
19 to this subsection may not be less than \$5,000 unless the
20 legislature by general law prescribes other monetary restrictions
21 on the amount of the exemption or authorizes the governing body of a
22 political subdivision to adopt a dollar amount greater than
23 \$5,000. The legislature by general law may prohibit the governing
24 body of a political subdivision that adopts an exemption under this~~

1 subsection from reducing the amount of or repealing the
2 exemption. An eligible adult is entitled to receive other
3 applicable exemptions provided by law. Where ad valorem tax has
4 previously been pledged for the payment of debt, the governing body
5 of a political subdivision may continue to levy and collect the tax
6 against the value of the homesteads exempted under this subsection
7 until the debt is discharged if the cessation of the levy would
8 impair the obligation of the contract by which the debt was
9 created. The legislature by general law may prescribe procedures
10 for the administration of residence homestead exemptions.

11 SECTION 2. This proposed constitutional amendment shall be
12 submitted to the voters at an election to be held November 2, 2021.
13 The ballot shall be printed to permit voting for or against the
14 proposition: "The constitutional amendment authorizing the
15 governing body of a political subdivision that adopts an exemption
16 from ad valorem taxation of a percentage of the market value of an
17 individual's residence homestead to set the minimum dollar amount
18 of the exemption to which an individual is entitled in a tax year."